

December 15, 2005

RE: Lear Corporation
FCC ID: KOBFTE05A

The following is in response to the comments made on the above referenced application.

1.) In the test report the timing plots pages 10 and 16 have plots that the Marker Delta is unreadable. Please correct the test report so the data is readable.

Our apologies. We have scanned the hardcopies of the plots referenced and updated the test report.